

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF MISSOURI

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. 5:21-cv-6030
	)	
BRIDGETT ROBBINS,	)	
	)	
Defendant.	)	

**COMPLAINT**

The United States of America, for its complaint against Bridgett Robbins, alleges the following:

1. This complaint is brought pursuant to 26 U.S.C. §§ 6672 and 7401 to reduce to judgment federal income taxes and the federal trust fund recovery penalty (“TFRP”) assessed against Bridgett Robbins.
2. This action has been requested and authorized by a delegate of the Secretary of the Treasury and is brought at the direction of the delegate of the Attorney General of the United States.
3. The Court has jurisdiction over this case under 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402.
4. Venue is proper in the Western District of Missouri under 28 U.S.C. §§ 1391(b) and 1396.
5. Bridgett Robbins, whose federal income tax and TFRP liabilities are the subject of this action, resides in Osborn, Missouri.

**Count I**  
**Reduce to Judgment Federal Income Tax Assessments Against Bridgett Robbins**

6. The United States realleges and incorporates herein by reference the allegations made in paragraphs 1 through 5 above.

7. Bridgett Robbins filed federal income tax returns for tax years 2008, 2009, and 2010 underreporting her federal income tax liabilities. The Internal Revenue Service examined these tax returns and sent Robbins a notice of deficiency regarding income tax liabilities and penalties due for tax years 2008, 2009, and 2010.

8. Robbins filed a petition in United States Tax Court, captioned *Bridgett Robbins v. Commissioner of Internal Revenue*, case number 8102-13, challenging the notice of deficiency referred to in paragraph 7.

9. On March 10, 2014, the United States Tax Court entered an order, pursuant to an agreement between Robbins and the Commissioner of Internal Revenue, finding that Robbins owed additional income tax and penalties for tax years 2008, 2009, and 2010. The Internal Revenue Service subsequently assessed the agreed-upon taxes, penalties, and statutory additions as identified in paragraph 11.

10. Robbins failed to file a federal income tax return for tax year 2011. Robbins filed federal income tax returns for tax years 2016 and 2017 self-reporting federal income tax owed to the United States.

11. Accordingly, on the dates, for the tax years, and in the amounts indicated below, a delegate of the Secretary of the Treasury made assessments against Bridgett Robbins for federal income taxes, interest, and penalties. The unpaid balance of the assessed amounts, which includes assessed and unassessed interest and statutory additions and fees, less any payments or credits, are as follows:

<b>Tax Year</b>	<b>Date of Assessment</b>	<b>Amount of Tax and Statutory Additions Assessed</b>	<b>Amount Owed as of January 8, 2021</b>
2008	May 19, 2014	\$35,705.29	\$53,639.66
2009	May 19, 2014	\$38,892.46	\$57,750.13
2010	May 19, 2014	\$106,720.02	\$162,849.90
2011	October 14, 2013	\$824,898.43	\$1,106,289.70
2016	July 24, 2017	\$8,165.67	\$11,410.45
2017	June 4, 2018	\$32,404.16	\$44,293.45
<b>Total Owed as of January 8, 2021: \$1,436,233.29</b>			

12. The assessments identified in paragraph 11 above were made in accordance with the law.

13. A delegate of the Secretary of the Treasury gave notice of each assessment described in paragraph 11 to Bridgett Robbins and made demand for payment on or about the date of each assessment.

14. Despite notice and demand for payment, Robbins neglected, failed and refused to pay the outstanding income tax liabilities described in paragraph 11 and therefore remains indebted to the United States for the unpaid balance plus statutory additions and interest accruing from the dates of assessment.

WHEREFORE, the United States requests entry of judgment in its favor as follows:

(a) that the Court enter judgment in favor of the United States and against Bridgett Robbins in the amount of \$1,436,233.29, plus statutory interest and additions accruing after January 8, 2021 until paid; and

(b) that the Court award to the United States its costs and such other and further relief as the Court deems just and proper.

**Count II**  
**Reduce to Judgment Trust Fund Recovery Penalty Assessments Against Bridgett Robbins**

15. The United States realleges and incorporates herein by reference the allegations made in paragraphs 1 through 5 above.

16. At all relevant times, Bridgett Robbins was the President/CEO and a member of Midwest Circulations LLC, a now-defunct corporation that operated a door-to-door magazine sales business.

17. At all relevant times, Bridgett Robbins' duties as Midwest Circulations LLC included making all decisions regarding corporate finances, fiscal policy, sales, and payroll tax deposits.

18. Midwest Circulations LLC failed to remit to the United States the income and Federal Insurance Contributions Act ("FICA") taxes for the employees of Midwest Circulations LLC for the periods identified below in paragraph 22.

19. Robbins, as President/CEO and member of Midwest Circulations LLC, was authorized to sign checks issued from the bank accounts of Midwest Circulations LLC.

20. Robbins was required to collect, truthfully account for or pay over to the United States the withheld income and FICA taxes for employees of Midwest Circulations LLC.

21. Robbins acted willfully by not remitting to the United States the withheld income and FICA taxes for employees of Midwest Circulations LLC and taking other actions while knowing that the income and FICA taxes were not remitted to the United States, including, but not limited to, failing to make the income and FICA taxes payments to the United States and making payments to creditors other than the United States.

22. Accordingly, on the dates, for the tax periods, and in the amounts indicated below, a delegate of the Secretary of the Treasury made assessments against Bridgett Robbins for TFRPs pursuant to 26 U.S.C. § 6672 for her failure to collect, truthfully account for, and pay over to the United States the withheld income and FICA taxes for employees of Midwest Circulations LLC. The assessed amounts of the TFRPs and the current balance with accrued interest and penalties are as follows:

<b>Period Ending</b>	<b>Date of Assessment</b>	<b>Assessed TFRP</b>	<b>Amount Owed as of January 8, 2021</b>
December 31, 2011	October 26, 2015	\$12,094.25	\$15,161.99
December 31, 2012	April 18, 2016	\$16,734.66	\$20,980.45
December 31, 2013	October 26, 2015	\$29,311.03	\$36,745.85
December 31, 2014	October 26, 2015	\$35,941.96	\$45,058.74
December 31, 2015	June 27, 2016	\$19,577.04	\$23,996.76
<b>Total Owed as of January 8, 2021: \$141,943.79</b>			

23. The assessments identified in paragraph 22 above were made in accordance with the law.

24. A delegate of the Secretary of the Treasury gave notice of each assessment described in paragraph 22 to Bridgett Robbins and made demand for payment of the taxes on or about the date of each assessment.

25. Despite notice and demand for payment, Robbins neglected, failed and refused to pay the TFRP liabilities described in paragraph 22 and therefore remains indebted to the United States for the unpaid balance plus statutory additions and interest accruing from the dates of assessment.

WHEREFORE, the United States of America requests judgment in its favor as follows:

- (a) that the Court enter judgment in favor of the United States and against Bridgett Robbins in the amount of \$141,943.79, plus statutory interest and additions accruing after January 8, 2021, as provided by law; and
- (b) that the Court award to the United States its costs and such other relief as the Court deems just and proper.

DATED: March 4, 2021

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